

NATIONAL PENSION SYSTEM TRUST

NPS TRUST - A/C SBI PENSION FUND SCHEME –E TIER II

BALANCE SHEET AS AT Sept 30, 2021

	Schedules	As at Sept 30, 2021	As at Sept 30, 2020
Liabilities			
Unit Capital	2	854,121,739	672,027,158
Reserves and Surplus	3	2,160,541,047	853,118,013
Current Liabilities and Provisions	4	20,059,748	4,797,903
	Total	3,034,722,534	1,529,943,074
Assets			
Investments	5	3,026,899,160	1,525,521,388
Deposits	6	-	-
Other Current Assets	7	7,823,374	4,421,687
	Total	3,034,722,534	1,529,943,074

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REVENUE ACCOUNT FOR THE HALF YEAR ENDED Sept 30, 2021

Particulars	Half Year ended Sept 30, 2021	Half Year ended Sept 30, 2020
Income		
Dividend	20,430,826	9,544,023
Interest	8 3,531	3,403
Profit on sale/redemption of investments	9 5,424,753	1,208,864
Profit on inter-scheme transfer/sale of investments	-	-
Unrealized gain on appreciation in investments	450,200,480	298,731,127
Other income		
- Miscellaneous Income	-	-
Total	476,059,589	309,487,417
Expenses and Losses		
Unrealized losses in value of investments	939	366,934
Loss on sale/redemption of investments	10 9,349,851	-
Loss on inter-scheme transfer/sale of investments		-
Management fees	701,455	78,322
NPS Trust fees	64,856	33,187
Custodian fees	32,456	22,484
Depository and settlement charges	7,494	165,257
Stamp Duty on Bond/Mutual Fund		
CRA Fees		
Less: Amount recoverable on sale of units on account of		
CRA Charges		
GST		
Provision for Non-Performing Assets	-	-
Total	10,157,051	666,184
Surplus/(Deficit) for the year		
Net Surplus brought forward from previous year	465,902,538	308,821,233
Less: Amount transferred to Unrealised appreciation account	68,295,718	45,790,524
Less: Amount transferred to Unrealised appreciation account	450,199,541	298,364,193
Add: Amount transferred from General Reserve		-
Amount carried forward to Balance Sheet	83,998,715	56,247,565

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NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT Sept 30, 2021

Schedule 2	As at Sept 30, 2021	As at Sept 30, 2020
Unit Capital		
Initial Capital*	10,907	10,907
Outstanding at the beginning of the year	777,439,585	580,288,958
Add :Units issued during the year	236,354,413	182,330,173
Less: Units redeemed during the year	159,672,259	90,591,974
Outstanding at the end of the year	854,121,739	672,027,158
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	77,743,958.50	58,028,895.80
Add :Units issued during the year	23,635,441.31	18,233,017.34
Less: Units redeemed during the year	15,967,225.90	9,059,197.38
Outstanding Units at the end of the year	85,412,173.91	67,202,715.76
* Initial Capital represent capital on the date of commencement of scheme		
Schedule 3	As at Sept 30, 2021	As at Sept 30, 2020
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	802,277,651	515,446,526
Add: Premium on Units issued	518,167,296	199,780,479
Less: Premium on Units redeemed	347,257,643	101,278,445
Closing Balance	973,187,304	613,948,560
Appropriation Account		
Surplus/(Deficit) carried forward	83,998,715	56,247,565
Closing Balance	83,998,715	56,247,565
Unrealised Appreciation Account		
Opening Balance	653,155,488	(115,442,305)
Add : Adjustment for Previous years unrealised appreciation reserve		
Less: Transferred to Revenue Account	450,199,541	298,364,193
Closing Balance	1,103,355,029	182,921,888
Total	2,160,541,047	853,118,013

Schedule 4	As at Sept 30, 2021	As at Sept 30, 2020
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	12,215	6,262
Management Fee Payable	341,933	39,559
Custodial Charges Payable	17,535	12,783
Depository and settlement charges payable	8,483	4,252
Book Overdraft	-	-
Redemption Payable	11,414,575	4,732,799
TDS Payable	11,692	2,248
Contract for Purchase of Investments	8,253,314	
Amount Payable to Other Schemes	-	-
Provision for Interest overdue	-	-
Provision on upgraded Assets	-	-
Interest received in advance	-	-
	20,059,748	4,797,903

Schedule 5	As at Sept 30, 2021	As at Sept 30, 2020
Investments (Long Term and Short Term)		
Equity Shares	3,008,098,556	1,485,323,380
Debentures and Bonds Listed/Awaiting Listing		
Central and State Government Securities (including treasury bills)	-	-
Commercial Paper	-	-
Alternative Investment Funds *		
Basel III Tier I bonds		
Others - Mutual Fund Units	18,800,604	40,197,989
- Certificates of Deposit	-	-
Total	3,026,899,160	1,525,521,369

*(Category I and Category II Only)/REITs/INVITs/Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities)

Schedule 6	As at Sept 30, 2021	As at Sept 30, 2020
Deposits		
Deposits with Scheduled Banks	-	-
	-	-

Schedule 7	As at Sept 30, 2021	As at Sept 30, 2020
Other Current Assets		
Balances with bank in a current account	3,228,124	3,204,604
Contracts for sale of investments		
Outstanding and accrued income	8	
Dividend Receivable	4,434,605	1,217,083
SHCIL	160,637	
Application money pending allotment		
	7,823,374	4,421,687

NATIONAL PENSION SYSTEM TRUST
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Schedule 8	Half Year ended Sept 30, 2021	Half Year ended Sept 30, 2020
Interest Income		
Bank Interest	-	
Interest accrued	3,531	3,403
Interest on Long Term Investments	-	
Daily Accrued Premium Income (Cp/Cd)	-	
Interest on Long Term Investments	-	
	3,531	3,403
	3,531	3,403

Schedule 9	Half Year ended Sept 30, 2021	Half Year ended Sept 30, 2020
REALISED GAINS ON SALE / REDEMPTION OF INVESTMENTS		
Profit on Sale of Corp Bonds	751,801	
Profit on Sale of Equity Shares	4,051,616	831,481
Profit on Sale of Mutual Fund Scheme Units	621,336	377,383
	5,424,753	1,208,864
	5,424,753	1,208,864

Schedule 10	Half Year ended Sept 30, 2021	Half Year ended Sept 30, 2020
REALISED LOSSES ON SALE / REDEMPTION OF INVESTMENTS		
Loss on sale of Mutual Funds Units	-	-
Loss on Sale of Equity Shares	9,349,851	
Loss on Sale of Corp Bonds	-	-
Loss on Sale of Gsc	-	-
Loss on Sale of Isit	-	
	9,349,851	-
	9,349,851	-

NATIONAL PENSION SYSTEM TRUST
SM001006-NPS TRUST- A/C SBI PENSION FUND SCHEME E - TIER II
Notes annexed to and forming part of the financial statement(Refer Schedule 5)

Equity Shares		As On 30-09-2021			As On 30-09-2020		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	TATA STEEL	5,323.00	6,860,814.70	0.23	5,323.00	1,914,949.25	0.13
2	TATA CONSULTANCY LIMITED	37,498.00	141,575,573.90	4.71	28,386.00	70,746,427.80	4.76
3	TECH MAHINDRA LIMITED	34,806.00	48,053,163.60	1.60	20,806.00	16,473,150.50	1.11
4	TITAN EQUITY	14,300.00	30,914,455.00	1.03	2,750.00	3,303,712.50	0.22
5	TORRENT PHARMACEUTICALS LTD.	2,650.00	8,176,575.00	0.27	0.00	0.00	0.00
6	ULTRATECH CEMENT LIMITED	7,058.00	52,201,673.80	1.74	4,758.00	19,267,758.90	1.30
7	UNITED PHOSPHORUS LIMITED	0.00	0.00	0.00	20,100.00	10,108,290.00	0.68
8	UNITED SPIRITS LIMITED	17,500.00	14,929,250.00	0.50	0.00	0.00	0.00
9	WIPRO LTD	34,059.00	21,596,811.90	0.72	34,059.00	10,679,199.45	0.72
10	ZEE ENTERTAINMENT ENTERPRISES LIMITED	0.00	0.00	0.00	15,015.00	3,136,633.50	0.21
11	HCL TECHNOLOGIES LIMITED	43,668.00	55,875,389.40	1.86	38,668.00	31,382,948.80	2.11
12	HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED	38,366.00	105,671,473.80	3.51	33,366.00	58,058,508.30	3.91
13	HDFC BANK LTD.	149,776.00	238,885,231.20	7.94	117,026.00	126,224,243.60	8.50
14	HDFC LIFE INSURANCE CO LTD	28,500.00	20,588,400.00	0.68	0.00	0.00	0.00
15	HERO MOTOCORP LIMITED	10,336.00	29,276,720.00	0.97	3,836.00	12,073,042.80	0.81
16	HINDUSTAN UNILEVER LIMITED	33,680.00	90,996,624.00	3.03	28,680.00	59,317,410.00	3.99
17	ICICI EQUITY	292,433.00	204,951,668.05	6.81	261,933.00	92,920,731.75	6.26
18	ICICI LOMBARD GENERAL INSURANCE COMPANY LTD.	7,500.00	11,921,250.00	0.40	0.00	0.00	0.00
19	INDUSIND BANK LIMITED	12,704.00	14,125,577.60	0.47	12,704.00	6,700,089.60	0.45
20	INFOSYS TECHNOLOGIES LIMITED	140,824.00	235,908,364.80	7.84	108,998.00	109,897,233.50	7.40
21	INDIAN OIL CORPORATION LIMITED	90,200.00	11,302,060.00	0.38	90,200.00	6,665,780.00	0.45
22	ITC	338,645.00	79,971,016.75	2.66	318,645.00	54,711,346.50	3.68
23	KOTAK BANK EQUITY	69,586.00	139,554,723.00	4.64	54,586.00	69,225,965.20	4.66
24	LIC HOUSING FINANCE LIMITED	102,850.00	43,922,092.50	1.46	17,350.00	4,785,130.00	0.32
25	LARSEN AND TOURBO	61,775.00	105,199,736.25	3.50	44,275.00	39,918,340.00	2.69
26	LUPIN LIMITED	0.00	0.00	0.00	5,969.00	6,013,170.60	0.40
27	MARICO LTD.	7,500.00	4,106,250.00	0.14	0.00	0.00	0.00
28	MARUTI EQUITY	5,561.00	40,806,896.05	1.36	5,061.00	34,128,600.45	2.30
29	MAHINDRA & MAHINDRA EQUITY	52,048.00	41,797,146.40	1.39	41,298.00	25,105,054.20	1.69
30	MOTHERSON SUMI SYSTEMS LTD	0.00	0.00	0.00	38,692.00	4,443,776.20	0.30
31	NESTLE (I) LTD	1,385.00	26,932,086.75	0.90	0.00	0.00	0.00
32	NATIONAL MINERAL DEVELOPMENT CORPORATION LTD	0.00	0.00	0.00	2,943.00	242,061.75	0.02
33	NTPC LIMITED	180,938.00	25,666,055.30	0.85	180,938.00	15,397,823.80	1.04
34	NUVOCO VISTAS CORPORATION LTD	34,580.00	18,794,230.00	0.62	0.00	0.00	0.00

35	OIL & NATURAL GAS CORPORATION	80,750.00	11,668,375.00	0.39	80,750.00	5,591,937.50	0.38
36	POWER GRID CORPORATION	140,105.00	26,605,939.50	0.88	94,079.00	15,283,133.55	1.03
37	RELIANCE INDUSTRY LIMITED	106,916.00	269,348,133.00	8.95	72,666.00	162,361,277.10	10.93
38	RELIANCE INDUSTRY LIMITED RIGHTS	4,727.00	8,844,926.05	0.29	4,727.00	6,350,724.50	0.43
39	SBI CARDS EQUITY	0.00	0.00	0.00	944.00	800,134.40	0.05
40	STATE BANK OF INDIA EQUITY	208,005.00	94,226,265.00	3.13	160,005.00	29,664,927.00	2.00
41	SBI LIFE INSURANCE CO LTD	23,500.00	28,554,850.00	0.95	0.00	0.00	0.00
42	SUN PHARMACEUTICALS EQUITY	47,469.00	38,841,509.25	1.29	27,969.00	13,997,086.05	0.94
43	TATA MOTORS LIMITED	53,916.00	17,972,898.60	0.60	53,916.00	7,187,002.80	0.48
44	ACC LTD.	6,462.00	14,568,579.00	0.48	6,462.00	9,004,473.90	0.61
45	ALKEM LABORATORIES LTD.	2,000.00	7,961,500.00	0.26	0.00	0.00	0.00
46	AMBUJA CEMENTS LTD	35,550.00	14,227,110.00	0.47	35,550.00	7,714,350.00	0.52
47	ASIAN PAINTS LIMITED	19,976.00	64,815,128.40	2.15	17,376.00	34,515,686.40	2.32
48	ASHOK LEYLAND LIMITED	85,850.00	11,486,730.00	0.38	50,850.00	3,783,240.00	0.25
49	AUROBINDO PHARMA LTD	0.00	0.00	0.00	7,050.00	5,615,325.00	0.38
50	AXIS BANK EQUITY	111,443.00	85,426,631.65	2.84	92,943.00	39,468,244.95	2.66
51	BAJAJ FINANCE LIMITED	9,000.00	69,012,900.00	2.29	9,000.00	29,507,400.00	1.99
52	BAJAJ FINSERV LIMITED	1,475.00	26,235,456.25	0.87	1,475.00	8,632,216.25	0.58
53	BHARAT ELECTRONICS LIMITED	17,750.00	3,602,362.50	0.12	17,750.00	1,699,562.50	0.11
54	BHARAT FORGE LIMITED	14,850.00	10,951,132.50	0.36	9,850.00	4,408,367.50	0.30
55	BHARTAT 22 ETF	0.00	0.00	0.00	177,231.00	4,280,128.65	0.29
56	BHARTIARTL EQUITY	122,749.00	84,488,136.70	2.81	108,249.00	45,567,416.55	3.07
57	BAJAJ AUTO	2,957.00	11,333,146.05	0.38	2,957.00	8,519,412.70	0.57
58	BANK OF BARODA	129,750.00	10,607,062.50	0.35	129,750.00	5,326,237.50	0.36
59	BHARAT PETROLEUM CORPORATION LTD.	43,945.00	18,993,029.00	0.63	43,945.00	15,514,782.25	1.04
60	BRITANNIA INDUSTRIES LIMITED	11,269.00	44,500,717.55	1.48	5,090.00	19,332,583.50	1.30
61	CIPLA	37,647.00	37,027,706.85	1.23	24,647.00	19,094,030.90	1.29
62	COAL INDIA LTD.	40,227.00	7,446,017.70	0.25	42,727.00	4,956,332.00	0.33
63	COLGATE PALMOLIVE	7,350.00	12,270,825.00	0.41	7,350.00	10,536,225.00	0.71
64	CPSE ETF	0.00	0.00	0.00	392,403.00	6,447,181.29	0.43
65	DABUR	26,250.00	16,197,562.50	0.54	26,250.00	13,401,937.50	0.90
66	DR. REDDY'S LABORATORIES LIMITED	5,678.00	27,712,614.60	0.92	3,428.00	17,783,778.40	1.20
67	EICHER MOTORS LIMITED	5,630.00	15,708,826.00	0.52	5,630.00	12,401,764.00	0.84
68	GAS AUTHORITY OF INDIA LIMITED	84,656.67	13,447,712.03	0.45	84,656.67	7,348,198.96	0.49
69	GODREJ CONSUMER PRODUCTS	7,675.00	7,904,482.50	0.26	7,675.00	5,563,991.25	0.37
70	GRASIM INDUSTRIES LTD	9,670.00	16,143,581.50	0.54	9,670.00	7,196,414.00	0.48
71	HAVELLS INDIA PVT	6,850.00	9,405,735.00	0.31	5,350.00	3,626,497.50	0.24
	Total:	3,368,096.67	3,008,098,891.93	100.00	3,356,735.67	1,485,323,380.30	100.00